

**SIKKIM**



**GOVERNMENT** **GAZETTE**

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 29<sup>th</sup> June, 2020**

**No. 338**

**GOVERNMENT OF SIKKIM**  
**COMMERCIAL TAXES DIVISION**  
**FINANCE DEPARTMENT**  
**GANGTOK**

**No. 05 /2020-Integrated Tax/Sikkim**

**Date: 24<sup>th</sup> June, 2020**

**NOTIFICATION**

In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 50 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Sikkim, Finance Department, No. 6/2017 – Integrated Tax, dated the 28<sup>th</sup> June, 2017, namely:—

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely:—

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:—

**Table**

<b>S. No.</b>	<b>Class of registered persons</b>	<b>Rate of interest</b>	<b>Tax period</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24 <sup>th</sup> day of June, 2020	February, 2020, March 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding	Nil till the 30 <sup>th</sup> day of June, 2020, and	February, 2020

	financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	9 percent thereafter till the 30 <sup>th</sup> day of September, 2020	
		Nil till the 3 <sup>rd</sup> day of July, 2020, and 9 percent thereafter till the 30 <sup>th</sup> day of September, 2020	March, 2020
		Nil till the 6 <sup>th</sup> day of July, 2020, and 9 percent thereafter till the 30 <sup>th</sup> day of September, 2020	April, 2020
		Nil till the 12 <sup>th</sup> day of September, 2020, and 9 percent thereafter till the 30 <sup>th</sup> day of September, 2020	May, 2020
		Nil till the 23 <sup>rd</sup> day of September, 2020, and 9 percent thereafter till the 30 <sup>th</sup> day of September, 2020	June, 2020
		Nil till the 27 <sup>th</sup> day of September, 2020, and 9 percent thereafter till the 30 <sup>th</sup> day of September, 2020	July, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 30 <sup>th</sup> day of June, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	February, 2020
		Nil till the 5 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	March, 2020

	Nil till the 9 <sup>th</sup> day of July, 2020, and 9 percent thereafter till the 30 <sup>th</sup> day of September, 2020	April, 2020
	Nil till the 15 <sup>th</sup> day of September, 2020, and 9 percent thereafter till the 30 <sup>th</sup> day of September, 2020	May, 2020
	Nil till the 25 <sup>th</sup> day of September, 2020, and 9 percent thereafter till the 30 <sup>th</sup> day of September, 2020	June, 2020
	Nil till the 29 <sup>th</sup> day of September, 2020, and 9 percent thereafter till the 30 <sup>th</sup> day of September, 2020	July, 2020.”.

**Jigme Dorjee Bhutia  
 Secretary  
 Commercial Taxes Division  
 Finance Department**